

**THE SCHOOL ADMINISTRATOR
and Uniform Compliance Guidelines
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 139, Page 1

September 1997

ITEMS TO REMEMBER

Per Volume 138, June 1997 School Administrator and Uniform Compliance Guidelines, August 31 is the last date for the first publication of a school corporation budget (10 days prior to the public hearing). (IC 6-1.1-17-3)

SEPTEMBER

- September 1: Prove the Fund Ledger and Ledger of Receipts for the month of August to the control of all funds and reconcile the control with the depository statement. Prove all receipt accounts for each fund to total receipts for that fund. Prove the Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances to the total disbursements of the control account of the Fund Ledger. Prove all expenditure accounts within each program to the total disbursements of that program.
- September 1: Legal Holiday - Labor Day. (IC 1-1-9-1)
- September 7: Last date for second publication of school corporation budgets (3 days before the public hearing). (IC 5-3-1-2)
- September 10: Last date for public hearing on proposed budget (at least 10 days prior to the adoption of the budget). Ten (10) or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of the political subdivision not more than seven (7) days after the hearing. (IC 6-1.17-5)
- September 12: The A.D.M. count shall be taken on this date.
- September 12: Prime Time count shall be taken on this date.
- September 16: Last date to file budgets with County Auditor at least two (2) days prior to the first meeting of the County Board of Tax Adjustment if applicable. (IC 6-1.1-17-5) (Contact State Board of Tax Commissioners at 317-232-3773 if conflicts exist with date.)
- September 18: Meeting of County Board of Tax Adjustment. Each County Board of Tax Adjustment, if applicable, shall hold its first meeting of each year on September 18 or on the first business day after September 18th, if September 18th is not a business day. (IC 6-1.1-29-4)

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- September 20: Last date to report and make payment of state and county income tax withheld during August to Department of State Revenue. (Please review Volume 100, of the December 1987, "The School Administrator.")
- September 20: Last date for meeting of School Board to make appropriations for 1998 and to fix tax levies. (IC 6-1.1-17-5) Also last date to conduct a public hearing and pass a resolution to adopt Capital Projects Fund and Transportation - School Bus Replacement Fund Plans. (IC 21-2-11.5 and IC 21-2-15)
- September 8 -
September 26: The A.D.A. count shall be taken between these dates.
- September 26: Form 30A, Report of A.D.M. for State Support, is due in the office of Department of Education, Division of School Finance on or before this date.
- September 26: Prime Time Report Due.

OCTOBER

- October 1: On or before this date all duties of the County Board of Tax Adjustment must be completed, except for a consolidated city or county. (IC 6-1.1-17-9) IC 6-1.1-17-12 provides for a notice procedure by the county auditor and an appeal procedure.
- Prove all ledgers for the month ending September 30 as outlined for the month of August.
- October 10: Form 30B, Report of A.D.A. for State Support is due in the Department of Education, Division of School Finance.
- October 13: Legal Holiday - Columbus Day. (IC 1-1-9-1)
- October 20: Last day to report and make payment of state and county income tax withheld during September to Department of State Revenue. (Please review Volume 100, of the December 1987, "The School Administrator".)
- October 31: Last day to file third quarter report with the Internal Revenue Service and complete payment of federal tax withheld.
- Requests for textbook reimbursements must be received by the Department of Education, Division of School Finance before November 1.

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NOVEMBER

November 1: Prove all ledgers for the month ending October 31 as outlined for the month of August.

November 11: Legal Holiday - Veteran's Day. (IC 1-1-9-1)

November 27: Legal Holiday - Thanksgiving Day. (IC 1-1-9-1)

November 30: On or before June 1 and December 1 of each year (or more frequently if the County Legislative Body adopts an ordinance requiring additional certifications) the School Corporation shall certify a list of the names and addresses of each person who has money due from the School Corporation to the County Treasurer. (IC 6-1.1-22-14)

EYE PROTECTIVE DEVICES

IC 20-8.1-8-1 requires every pupil and teacher in any public school, while participating in certain courses or laboratories, to wear industrial quality eye protective devices. Industrial quality eye protective devices shall mean devices meeting the standards of the American standard safety code for head, eye and respiratory protection Z-2.1-1959, promulgated by the American Standards Association, Inc.

IC 20-8.1-8-1 specifies that such protective devices shall be used in the following courses:

- A. Vocational or industrial arts shops or laboratories involving experience with: (1) hot molten metals; (2) milling, sawing, turning, shaping, cutting or stamping of any solid metals; (3) heat treatment, tempering, or kiln firing of any metal or other materials; (4) gas or electric arc welding; (5) repair or servicing of any vehicle; (6) caustic or explosive materials.
- B. Chemical or combined chemical-physical laboratories involving caustic or explosive chemicals or hot liquids or solids.

A good idea would be for the board of school trustees to furnish the protective devices for pupils and teachers, and all visitors to such classrooms or laboratories. Payment for the protective devices would be made from the General Fund of the school corporation.

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CHARGE FOR USE OF SCHOOL FACILITIES

The board of school trustees may permit any school facilities to be used at times which do not interfere with the use of the facility for school purposes, as for example use of a swimming pool or other athletic facility, or use of classrooms or other space in a school for purposes of school age childcare, and may incur any necessary expense in the use or operation of the facility. The board may set up and charge a schedule of fees for admission to or use of any facility, outside of the school corporation's regular school program. All such fees shall be receipted to the General Fund of the school corporation, IC 20-5-6-7.

We are of the audit position the board of school trustees could, by resolution, adopt a schedule of fees for different admissions or situations. For example, the board may allow all school children residing in the school corporation to be admitted free to the pool or other athletic facility, or admitted for a nominal fee. Adults residing in the school corporation may be charged a greater fee than the charge to children, and non-resident children and adults may be charged a greater fee than resident children and adults. The matter should be resolved by the school board with the written advice of the school attorney.

All receipts and disbursements for maintaining such programs should be handled through the General Fund of the school corporation.

Please be advised IC 20-5-2-1.2 states in part "If a school corporation implements the school corporation's own child care program or enters into a contract to provide these programs, the school corporation may not assess a fee for the use of the building. However, the school corporation may assess a fee to reimburse the school corporation for providing security, maintenance, utilities, school personnel, or other added costs directly attributable to the use of the buildings for the programs. In addition, if a school corporation offers the school corporation's own child care program, the school corporation may assess a fee to cover the costs attributable to implementing the program."

IC 20-5-2-1.5 concerning Latch key programs states in part "A school corporation may not assess a fee for the use of a building in a child care program required under subsection (a). However, the school corporation may assess a fee to reimburse the school corporation for providing security, maintenance, utilities, school personnel, or other added costs directly attributable to the use of the buildings for the programs. If a school corporation offers the school corporation's own child care program, the school corporation may assess a fee to cover the costs attributable to implementing the program."

PROPERTY TAX ADVANCES

IC 5-13-6-3 states "(a) All taxes collected by the county treasurer shall be deposited as one (1) fund in the several depositories selected for the deposit of county funds and, except as provided in subsection (b), remain in the depositories until distributed at the following semiannual distribution made by the county auditor.

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(b) Every county treasurer who, by virtue of the treasurer's office, is the collector of any taxes for any political subdivision wholly or partly within the county shall, upon a written request for funds filed with the treasurer by a proper officer of any political subdivision within the county, advance to that political subdivision a portion of the taxes collected before the semiannual distribution. The amount advanced may not exceed the lesser of:

- (1) ninety-five percent (95%) of the total amount collected at the time of the advance; or
- (2) ninety-five percent (95%) of the amount to be distributed at the semiannual distribution.

(c) The request for funds under subsection (b) must be filed at least thirty (30) days before the county treasurer is required to make the advance. Upon notice from the county treasurer of the amount to be advanced, the county auditor shall draw a warrant upon the county treasurer for the amount. The amount of the advance must be available immediately for the use of the political subdivision.

(d) At the semiannual distribution all the advances made to any political subdivision under subsection (b) shall be deducted from the total amount due any political subdivision as shown by the distribution."

THE INDIANA OPEN DOOR LAW

A school corporation is included in the definition of "public agency" in IC 5-14-1.5-2.

Except as provided for executive sessions, all meetings of the governing body must be open at all times for the purpose of permitting members of the public to observe and record them. A secret ballot vote may not be taken. "A meeting conducted in compliance with IC 5-1.5-2-2.5 does not violate this section." IC 5-14-1.5-3

IC 5-14-1.5-4 states "(a) A governing body of a public agency utilizing an agenda shall post a copy of the agenda at the entrance to the location of the meeting prior to the meeting. A rule, regulation, ordinance, or other final action adopted by reference to agenda number or item alone is void." "(b) As the meeting progresses, the following memoranda shall be kept:

- (1) The date, time, and place of the meeting.
- (2) The members of the governing body recorded as either present or absent.
- (3) The general substance of all matters proposed, discussed, or decided.
- (4) A record of all votes taken, by individual members if there is a roll call.
- (5) Any additional information required under IC 5-1.5-2-2.5 or IC 20-12-63-7.

(c) The memoranda are to be available within a reasonable period of time after the meeting for the purpose of informing the public of the governing body's proceedings. The minutes, if any, are to be open for public inspection and copying."

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IC 5-14-1.5-5 states in part "(a) Public notice of the date, time, and place of any meetings, executive sessions, or of any rescheduled or reconvened meeting, shall be given at least forty-eight (48) hours (excluding Saturdays, Sundays, and legal holidays) before the meeting. This requirement does not apply to reconvened meetings (not including executive sessions) where announcement of the date, time, and place of the reconvened meeting is made at the original meeting and recorded in the memoranda and minutes thereof, and there is no change in the agenda."

"(b) Public notice shall be given by the governing body of a public agency by:

(1) posting a copy of the notice at the principal office of the public agency holding the meeting or, if no such office exists, at the building where the meeting is to be held; and

(2) depositing in the United States mail with postage prepaid or by delivering notice to all news media which deliver by January 1 an annual written request for such notices for the next succeeding calendar year to the governing body of the public agency. If a governing body comes into existence after January 1, it shall comply with this subdivision upon receipt of a written request for notice."

"(c) Notice of regular meetings need be given only once each year, except that an additional notice shall be given where the date, time, or place of a regular meeting or meetings is changed. This subsection does not apply to executive sessions."

"(d) If a meeting is called to deal with an emergency involving actual or threatened injury to person or property, or actual or threatened disruption of the governmental activity under the jurisdiction of the public agency by any event, then the time requirements of notice under this section shall not apply, but:

(1) news media which have requested notice of meetings must be given the same notice as is given to the members of the governing body; and

(2) the public must be notified by posting a copy of the notice according to this section."

"(e) This section shall not apply where notice by publication is required by statute, ordinance, rule, or regulation."

"(h) Notice has not been given in accordance with this section if a governing body convenes a meeting at a time so unreasonably departing from the time stated in its public notice that the public is misled or substantially deprived of the opportunity to attend, observe and record the meeting."

Further sections provide authority for court actions to be filed by citizens for violations; define public records and provide penalty clauses for violations, remedies, costs and fees.

OBSOLETE VOLUME

All articles of Volume 99 of "The School Administrator" have now been updated and reprinted in later volumes or are no longer applicable; thus, Volume 99 which was distributed in September of 1987 may now be deleted from your file.

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TRANSFER TUITION STATEMENT FORM 515

Revised School Form 515 has been sent to all public printing suppliers. Please disregard the draft copy discussed at the School Budget Workshop in June. A copy of the revised form and instructions are in the revised Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations.